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Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A storage cabinet for a central processing unit operable in either of two invertible positions wherein:

said cabinet includes first and second side walls, top and bottom walls, a vertically adjustable door, a door hinge and a spacer panel;

said side walls each includes a height, a length, a forward edge and a rear edge; said top and bottom walls each includes a length and a width;

said top and bottom walls are attached to said side walls along a portion of the length of said side walls, the lengths of said top and bottom walls being less than the lengths of said side walls:

said spacer panel is attachable to said side walls adjacent to either said top wall or to said bottom wall as a function of which of said top wall and bottom wall is in the vertically lowest location;

said door is attached to one of said side walls at a vertical position which location is a function of the placement of said top and said bottom wallspacer; and

said door hinge is attached to said door and attachable to said one of said side walls.

- 2. (Original) The storage cabinet as claimed in claim 1 including:
- a set of casters attached to either said top wall or to said bottom wall as a function of the placement of said top and said bottom walls.
- 3. (Original) The storage cabinet as claimed in claim 1 including:

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a slanted edge formed along the forward edge of the side wall not attached to said door.

- (Original) The storage cabinet as claimed in claim 1 including:
 a recess formed in said rear edge of said side wall not attached to said door.
- (Original) The storage cabinet as claimed in claim 1 including: an air grille attached to said side wall not attached to said door.
- 6. (Original) The storage cabinet as claimed in claim 1 including: a back panel connected to said side walls and forming with said side walls a rear opening in said storage cabinet.
- 7. (Original) The storage cabinet as claimed in claim 1 including: a set of casters attachable to either said top wall or to said bottom wall as a function of the placement of said top and said bottom walls; and a slanted edge formed along the forward edge of the side wall not attached to said door.
- (Original) The storage cabinet as claimed in claim 7 including:
 a recess formed in said rear edge of said side wall not attached to said door.
- (Original) The storage cabinet as claimed in claim 8 including:

 a back panel connected to said side walls; and
 wherein said side walls and said back panel form an opening in the rear of said storage cabinet.
- 10. (Original) The storage cabinet as claimed in claim 9 including: an air grille attached to said side wall not attached to said door.

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11. (New) A storage cabinet for a central processing unit operable in either of two invertible positions wherein:

said cabinet includes first and second side walls, top and bottom walls, a vertically adjustable door, a door hinge and a spacer panel;

said side walls each includes a height, a length, a forward edge and a rear edge; said top and bottom walls each includes a length and a width;

said top and bottom walls are attached to said side walls along a portion of the length of said side walls, the lengths of said top and bottom walls being less than the lengths of said side walls;

said spacer panel attached to said side walls adjacent to either said top wall or to said bottom wall depending on whether the storage cabinet will be opened in a left hand or a right hand format, respectively;

said door is attached to one of said side walls at a vertical position which location is a function of whether the storage cabinet will be opened in a left hand or a right hand format; and said door hinge is attached to said door and attachable to said one of said side walls.